



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of San Diego
San Diego, California

Date: October 6, 2003
Filing Ref: SDO04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval supercedes our previous approval issued **July 14, 2003**, and is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--------------------------------|-------------------------------------|
| 1. Employee Fringe Benefits | 7. Purchasing (ISF) |
| 2. Human Resources | 8. Mail, Records and Printing (ISF) |
| 3. County Technology Office | 9. Facility Management (ISF) |
| 4. County Counsel | 10. Fleet Maintenance (ISF) |
| 5. Auditor-Controller's Office | 11. Information Technology (ISF) |
| 6. Revenue and Recovery | 12. Self-Insurance (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments listed on Schedule A, except for Property Tax Services (PTS), must be included when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN DIEGO

BY



William J. Kelly

Name

Chief Financial Officer

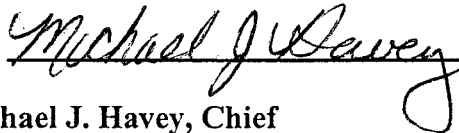
Title

10-21-03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY



Michael J. Havey, Chief

Bureau of Payments

Division of Accounting & Reporting

10-29-03

Date

Negotiated by Thomas Cotton

Telephone (916) 322-8399

cc: State and Federal Agencies

Attachment

SAN DIEGO COUNTY, CALIFORNIA
2003-04 ESTIMATED A-87 PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	BOARD OF SUPERVI	CAO SPECIAL PROJ	EMPLOYEE BENEFIT	PUBLIC LIABILITY	DISASTER PREPARE	AUD & CONT PROP	ASSESSOR	TREASURER/TAX	RETIREMENT OFFIC	PURCHASING ISF
SPACE COSTS	\$57,109				\$4,944	\$6,817	\$260,860	\$52,758		\$20,819
ADD'L RENTAL RAT	14,379				199,796					
EQUIPMENT USAGE	987				23,684	589	252,748	77,466		
HUMAN RESOURCES	17,939	1,619	1,003,756		6,856	234	165,778	41,525	19,025	35,678
COUNTY TECH OFFC	13,162				2,806		212,370	93,917	12,387	13,319
CAO ADMINISTRATI		64,719								
CAO EXECUTIVE	1,851	197			298		11,579	2,753		1,503
COMMUNITY SVCS G										13,592
PUBLIC SAFETY GR					457					
LAND USE & ENV G										
COUNTY COUNSEL			338,781	32,671	1,743		31,178	86,932	66,135	39,340
CIVIL SVC COMMIS	1,341	138			284		13,102	3,376	1,617	1,495
AUD & CONT ADMIN						169,755				
AUD & CONT ADM S						154,762	24,973	58,537	6,220	
AUD & CONT AUDIT	703	75			113		4,395	4,627		42,803
AUD & CONT CENTR	14,578	6,362	341,420	8,661	4,880	30	137,843	43,493	8,749	7,747
AUD & CONT BRANC							68			18,790
AUD & CONT FINAN	3,102	330			499		19,403	4,612		2,518
REVENUE & RECOVE							(482)			
CLERK OF THE BOA	177,165					41,119	646,233	318,245		
CAC MAJOR MAINT	175,057					38,585	606,418	315,676		
Total Allocated	\$477,373	\$73,440	\$1,683,957	\$41,332	\$246,360	\$411,891	\$2,386,466	\$1,103,917	\$114,133	\$197,604
Roll Forward	255,662	(19,451)	359,677	(21,072)	131,562	(1,239,767)	601,241	412,155	(3,425)	45,257
Cost w/Roll Fwd	733,035	53,989	2,043,634	20,260	377,922	(827,876)	2,987,707	1,516,072	110,708	242,861
Adjustments	41,013	9,370	12,196	3,807	7,316	1,311,496	689,628	196,894	10,575	8,450
Proposed costs	\$774,048	\$63,359	\$2,055,830	\$24,067	\$385,238	\$483,620	\$3,677,335	\$1,712,966	\$121,283	\$251,311
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SAN DIEGO COUNTY, CALIFORNIA
2003-04 ESTIMATED A-87 PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	SHERIFF	LAW ENF REVIEW B	GRAND JURY	MEDICAL EXAMINER	DISTRICT ATTORNE	CHILD SUPP'T	PUBLIC DEFENDER	ALTERNATE PUBLIC	DEFENSE ATTY CON	PROBATION
SPACE COSTS	\$3,989,848		\$808	\$25,285	\$462,908	\$105,791	\$183,436	\$37,925		\$783,607
ADD'L RENTAL RAT	4,664,459		51,248		1,950,278		23,504	4,859		412,610
EQUIPMENT USAGE	1,607,488		597	43,128	308,069		16,833	413		91,648
HUMAN RESOURCES	1,961,795	1,316	859	20,622	365,732	229,396	122,324	32,836		486,415
COUNTY TECH OFFC	193,768	1,580	3,130	13,548	67,234	174,665	71,723	22,064		322,781
CAO ADMINISTRATI										
CAO EXECUTIVE	126,849	140	36	1,799	36,278	15,199	14,446	3,755		35,919
COMMUNITY SVCS G										
PUBLIC SAFETY GR	194,052	181	60	2,278	45,424	30,609	15,675	4,224		62,748
LAND USE & ENV G										
COUNTY COUNSEL	1,259,194	6,705	12,160	93,823	401,044	21,832	80,085	1,024		130,939
CIVIL SVC COMMIS	120,522	112	38	1,415	28,212	19,011	9,735	2,624		38,971
AUD & CONT ADMIN										
AUD & CONT ADM S		2,888				51,709				7
AUD & CONT AUDIT	69,121	53	59,415	683	10,405	5,769	5,484	1,425		17,276
AUD & CONT CENTR	941,393	1,803	4,109	18,394	293,698	250,793	80,209	27,876	56,667	274,220
AUD & CONT BRANC	483	68								68
AUD & CONT FINAN	212,566	236	61	3,016	60,793	25,470	24,208	6,291		60,190
REVENUE & RECOVE	56,844		1,512		153		1,126,251	357,154	232,823	3,960,758
CLERK OF THE BOA										
CAC MAJOR MAINT										
Total Allocated	\$15,398,382	\$15,082	\$134,033	\$223,991	\$4,030,228	\$930,244	\$1,773,913	\$502,470	\$289,490	\$6,678,157
Roll Forward	2,190,332	(10,502)	(72,767)	63,178	(312,044)	254,244	439,029	171,361	(133,049)	1,403,525
Cost w/Roll Fwd	17,588,714	4,580	61,266	287,169	3,718,184	1,184,488	2,212,942	673,831	156,441	8,081,682
Adjustments	1,019,843	3,741	18,863	27,810	324,856	174,455	100,792	40,866	1,425	370,763
Proposed costs	\$18,608,557	\$8,321	\$80,129	\$314,979	\$4,043,040	\$1,358,943	\$2,313,734	\$714,697	\$157,866	\$8,452,445
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SAN DIEGO COUNTY, CALIFORNIA
2003-04 ESTIMATED A-87 PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	REGISTRAR OF VOT	ANIMAL CONTROL	AGRICULTURE	COUNTY LIBRARY	FARM ADVISOR	PARKS & RECREATI	HOUSING & COMM D	PLANNING & LAND	INACTIVE WASTE S	PUB WORKS ROAD F
SPACE COSTS	\$20,912	\$20,326	\$19,883	\$8,317	\$7,301	\$4,217		\$13,955		\$47,502
ADD'L RENTAL RAT										
EQUIPMENT USAGE	20,608	4,136	24,125			40,765		31,808		
HUMAN RESOURCES	27,948	48,379	51,273	101,383	4,155	66,236	45,772	65,792	5,064	161,771
COUNTY TECH OFFC	24,229	31,196	19,562	75,831	2,167	23,932	37,219	50,765	4,393	116,237
CAO ADMINISTRATI										
CAO EXECUTIVE	1,406	3,078	3,592	5,524	138	3,827	2,727	5,570	485	14,178
COMMUNITY SVCS G	20,677	37,269		70,741			27,322			
PUBLIC SAFETY GR										
LAND USE & ENV G			10,311		497	13,598		15,038	1,121	34,422
COUNTY COUNSEL	20,244	127,859	9,978	(347)		80,177	58,116	974,188	(135,414)	199,792
CIVIL SVC COMMIS	2,274	4,098	3,785	7,780	182	4,990	3,004	5,519	411	12,633
AUD & CONT ADMIN										
AUD & CONT ADM S	344						2,873			
AUD & CONT AUDIT	4,113	56,435	1,363	38,943	52	1,452	56,003	2,114	184	5,382
AUD & CONT CENTR	23,322	63,939	36,258	102,005	2,179	98,158	38,387	99,445	22,058	158,348
AUD & CONT BRANC	3,143	1,400	8,303	5,206		27,070	8,630	101,559	64,799	410,095
AUD & CONT FINAN	2,355	5,158	6,018	9,258	232	6,412	4,568	9,334	812	23,758
REVENUE & RECOVE		799				14,046	6,672	(484)	4,169	(1,453)
CLERK OF THE BOA										
CAC MAJOR MAINT										
Total Allocated	\$171,575	\$404,072	\$194,451	\$424,641	\$16,903	\$384,880	\$291,293	\$1,374,603	\$(31,918)	\$1,182,665
Roll Forward	(15,383)	69,512	(13,739)	60,735	(454)	22,776	82,841	349,786		
Cost w/Roll Fwd	156,192	473,584	180,712	485,376	16,449	407,656	374,134	1,724,389	(31,918)	1,182,665
Adjustments	33,184	133,161	55,245	188,465	3,950	190,128	66,892	228,863	31,918	(1,182,665)
Proposed costs	\$189,376	\$606,745	\$235,957	\$673,841	\$20,399	\$597,784	\$441,026	\$1,953,252		
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DMG/NGCS II
09/22/2003

SAN DIEGO COUNTY, CALIFORNIA
2003-04 ESTIMATED A-87 PLAN
Allocated Costs by Department
Consolidated

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Schedule A.004
ACTUAL 01- 2002
(continued)

Central Svc Departments	PUB WORKS GEN FD	AIRPORT ENTERPRI	MEDIA & PUBLIC R	PUB WORKS INT SV	ENVIRONMENTAL HE	FAC MGMT ISF	FLEET MGMT ISF	MAIL/PRINT ISF	WASTE WATER ENT	INFO TECH ISF
SPACE COSTS			\$28,938		\$569,835	\$257,103	\$60,093	\$15,082		
ADD'L RENTAL RAT						39,277	1,430			
EQUIPMENT USAGE	4,518				38,727					
HUMAN RESOURCES	46	10,922	8,004		102,014	111,354	38,349	19,179	12,313	
COUNTY TECH OFFC	651	8,286	3,004	71	74,999	38,109	17,986	6,673	5,860	
CAO ADMINISTRATI										
CAO EXECUTIVE		933	686		8,213	7,563	1,802	1,012	1,158	
COMMUNITY SVCS G						68,033	16,079	13,185		
PUBLIC SAFETY GR										
LAND USE & ENV G		2,498			21,551				2,836	
COUNTY COUNSEL		1,440	3,193		124,831	133,869	25,726	25,669	916	
CIVIL SVC COMMIS		917	597		7,910	7,481	1,769	1,450	1,041	
AUD & CONT ADMIN										
AUD & CONT ADM S			9,006							
AUD & CONT AUDIT		355	260		3,117	168,627	5,335	6,583	440	
AUD & CONT CENTR	53,743	19,977	8,340	8,597	156,884	209,576	107,574	18,808	18,927	8,723
AUD & CONT BRANC	110,284	52,444		40,629		230,828	165,500	31,286	51,006	
AUD & CONT FINAN		1,564	1,149		13,763	12,675	3,020	1,696	1,940	
REVENUE & RECOVER					185					
CLERK OF THE BOA			103,793							
CAC MAJOR MAINT			106,529							
Total Allocated	\$169,242	\$99,336	\$273,499	\$49,297	\$1,122,029	\$1,284,495	\$444,663	\$140,623	\$96,437	\$8,723
Roll Forward	(282,913)		167,768		(367,687)	522,126	1,847	(10,355)		4,890
Cost w/Roll Fwd	(113,671)	99,336	441,267	49,297	754,342	1,806,621	446,510	130,268	96,437	13,613
Adjustments	148,480	(99,336)	20,749	(49,297)	372,870	158,551	71,987	24,111	(96,437)	24,463
Proposed costs	\$34,809		\$462,016		\$1,127,212	\$1,965,172	\$518,497	\$154,379		\$38,076
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SAN DIEGO COUNTY, CALIFORNIA
2003-04 ESTIMATED A-87 PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	HHS AGENCY	PUBLIC ADMIN-HHS	AGING & IND-HHSA	SOCIAL SVCS-HHSA	HEALTH SVCS-HHSA	SUPERIOR COURT	AIR POLLUTION	HOUSING AUTHORIT	LAFCO	OTHER EXTERNAL
SPACE COSTS	\$80,729	\$15,875	\$91,874	\$1,452,592	\$1,064,062	\$3,333,414	\$24		\$5,279	\$371,285
ADD'L RENTAL RAT	28,367			801,783		2,497,248				58,016
EQUIPMENT USAGE		2,898	6,074	13,882	259,310					684
HUMAN RESOURCES	147,743	14,824	232,024	1,182,780	516,474	186,253	47,953		2,152	94,307
COUNTY TECH OFFC	913,222		143,021		227,330	208,774	55,395	372	1,455	161,824
CAO ADMINISTRATI										
CAO EXECUTIVE	11,872	1,026	8,950	76,065	47,405		4,302		229	1,241
COMMUNITY SVCS G										
PUBLIC SAFETY GR										
LAND USE & ENV G							11,047			659
COUNTY COUNSEL	275,340	3,329	78,483	4,547,802	520,701	7,775	128,425		291	(197,583)
CIVIL SVC COMMIS	12,219	1,183	18,898	97,422	38,334	42,782	4,054			286
AUD & CONT ADMIN										
AUD & CONT ADM S				104,434	1,368	5,637				
AUD & CONT AUDIT	363,262	389	30,304	28,873	17,994		233		87	415,495
AUD & CONT CENTR	954,213	5,940	96,176	622,119	197,456	259,938	55,388	11,257	3,951	471,643
AUD & CONT BRANC	2,247				465		3,640	1,214		7,410
AUD & CONT FINAN	19,895	1,718	15,000	127,466	79,438		7,210		385	2,081
REVENUE & RECOVE	618	699		1,626,074	57,435	(3,999)		(4,465)		(12,797)
CLERK OF THE BOA					400,286				31,844	34,066
CAC MAJOR MAINT									29,883	31,967
Total Allocated	\$2,809,727	\$47,881	\$720,804	\$10,681,292	\$3,428,058	\$6,537,822	\$317,671	\$8,378	\$75,556	\$1,440,584
Roll Forward	184,830	(159,001)	275,337	403,927	(531,326)	(1,008,616)	(26,124)	(8,546)	39,849	(1,797,254)
Cost w/Roll Fwd	2,994,557	(111,120)	996,141	11,085,219	2,896,732	5,529,206	291,547	(168)	115,405	(356,670)
Adjustments	1,368,681	6,083	102,950	(69,844)	204,397	312,664	89,505	28,922	6,389	568,210
Proposed costs	\$4,363,238	\$(105,037)	\$1,099,091	\$11,015,375	\$3,101,129	\$5,841,870	\$381,052	\$28,754	\$121,794	\$211,540
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SAN DIEGO COUNTY, CALIFORNIA
2003-04 ESTIMATED A-87 PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	Subtotal	Direct Billed	Unallocated	Total
SPACE COSTS	\$13,481,513			\$13,481,513
ADD'L RENTAL RAT	10,747,254			10,747,254
EQUIPMENT USAGE	2,871,185			2,871,185
HUMAN RESOURCES	7,818,169	4,093,962		11,912,131
COUNTY TECH OFFC	3,471,017	248,290	2,954,636	6,673,943
CAO ADMINISTRATI	64,719			64,719
CAO EXECUTIVE	465,584		1,555,256	2,020,840
COMMUNITY SVCS G	266,898		966,939	1,233,837
PUBLIC SAFETY GR	355,708		4,003,098	4,358,806
LAND USE & ENV G	113,578		2,444,021	2,557,599
COUNTY COUNSEL	9,618,386	3,902,140	646,855	14,167,381
CIVIL SVC COMMIS	523,012			523,012
AUD & CONT ADMIN	169,755		505,782	675,537
AUD & CONT ADM S	422,758		294,081	716,839
AUD & CONT AUDIT	1,429,742	70,038	179,726	1,679,506
AUD & CONT CENTR	6,456,254	157,605	1,875,687	8,489,546
AUD & CONT BRANC	1,346,635	24,177	759,721	2,130,533
AUD & CONT FINAN	780,200		1,969,550	2,749,750
REVENUE & RECOVE	7,422,512	1,950,254	301,192	9,673,958
CLERK OF THE BOA	1,752,751		2,503,531	4,256,282
TAC MAJOR MAINT	1,304,115			1,304,115
Total Allocated	\$70,881,745	\$10,446,466	\$20,960,075	\$102,288,286
Roll Forward	2,479,972			2,479,972
Cost w/Roll Fwd	73,361,717	10,446,466	20,960,075	104,768,258
Adjustments	7,317,398			7,317,398
Proposed costs	\$80,679,115	\$10,446,466	\$20,960,075	\$112,085,656
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SAN DIEGO COUNTY, CALIFORNIA
2003-04 ESTIMATED A-87 PLAN
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2002	Fixed Costs Fiscal 2002	Roll Forward Differences	Actual Cost W/Roll Fwd.	Adjustments	Proposed For Following Yr.
BOARD OF SUPERVI	\$477,373	\$221,711	\$255,662	\$733,035	\$41,013	\$774,048
CAO SPECIAL PROJ	73,440	92,891	(19,451)	53,989	9,370	63,359
EMPLOYEE BENEFIT	1,683,957	1,324,280	359,677	2,043,634	12,196	2,055,830
PUBLIC LIABILITY	41,332	62,404	(21,072)	20,260	3,807	24,067
DISASTER PREPARE	246,360	114,798	131,562	377,922	7,316	385,238
AUD & CONT PROP	411,891	1,651,658	(1,239,767)	(827,876)	1,311,496	483,620
ASSESSOR	2,386,466	1,785,225	601,241	2,987,707	689,628	3,677,335
TREASURER/TAX	1,103,917	691,762	412,155	1,516,072	196,894	1,712,966
RETIREMENT OFFIC	114,133	117,558	(3,425)	110,708	10,575	121,283
PURCHASING ISF	197,604	152,347	45,257	242,861	8,450	251,311
SHERIFF	15,398,382	13,208,050	2,190,332	17,588,714	1,019,843	18,608,557
LAW ENF REVIEW B	15,082	25,584	(10,502)	4,580	3,741	8,321
GRAND JURY	134,033	206,800	(72,767)	61,266	18,863	80,129
MEDICAL EXAMINER	223,991	160,813	63,178	287,169	27,810	314,979
DISTRICT ATTORNE	4,030,228	4,342,272	(312,044)	3,718,184	324,856	4,043,040
CHILD SUPP'T	930,244	676,000	254,244	1,184,488	174,455	1,358,943
PUBLIC DEFENDER	1,773,913	1,334,884	439,029	2,212,942	100,792	2,313,734
ALTERNATE PUBLIC	502,470	331,109	171,361	673,831	40,866	714,697
DEFENSE ATTY CON	289,490	422,539	(133,049)	156,441	1,425	157,866
PROBATION	6,678,157	5,274,632	1,403,525	8,081,682	370,763	8,452,445
REGISTRAR OF VOT	171,575	186,958	(15,383)	156,192	33,184	189,376
ANIMAL CONTROL	404,072	334,560	69,512	473,584	133,161	606,745
AGRICULTURE	194,451	208,190	(13,739)	180,712	55,245	235,957
COUNTY LIBRARY	424,641	363,906	60,735	485,376	188,465	673,841
FARM ADVISOR	16,903	17,357	(454)	16,449	3,950	20,399
PARKS & RECREATI	384,880	362,104	22,776	407,656	190,128	597,784
HOUSING & COMM D	291,293	208,452	82,841	374,134	66,892	441,026
PLANNING & LAND	1,374,603	1,024,817	349,786	1,724,389	228,863	1,953,252
INACTIVE WASTE S	(31,918)			(31,918)	31,918	
PUB WORKS ROAD F	1,182,665			1,182,665	(1,182,665)	
PUB WORKS GEN FD	169,242	452,155	(282,913)	(113,671)	148,480	34,809
AIRPORT ENTERPRI	99,336			99,336	(99,336)	
MEDIA & PUBLIC R	273,499	105,731	167,768	441,267	20,749	462,016
PUB WORKS INT SV	49,297			49,297	(49,297)	
ENVIRONMENTAL HE	1,122,029	1,489,716	(367,687)	754,342	372,870	1,127,212

SAN DIEGO COUNTY, CALIFORNIA
2003-04 ESTIMATED A-87 PLAN
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2002	Fixed Costs Fiscal 2002	Roll Forward Differences	Actual Cost W/Roll Fwd.	Adjustments	Proposed For Following Yr.
FAC MGMT ISF	\$1,284,495	\$762,369	\$522,126	\$1,806,621	\$158,551	\$1,965,172
FLEET MGMT ISF	444,663	442,816	1,847	446,510	71,987	518,497
MAIL/PRINT ISF	140,623	150,978	(10,355)	130,268	24,111	154,379
WASTE WATER ENT	96,437			96,437	(96,437)	
INFO TECH ISF	8,723	3,833	4,890	13,613	24,463	38,076
HHS AGENCY	2,809,727	2,624,897	184,830	2,994,557	1,368,681	4,363,238
PUBLIC ADMIN-HHS	47,881	206,882	(159,001)	(111,120)	6,083	(105,037)
AGING & IND-HHSA	720,804	445,467	275,337	996,141	102,950	1,099,091
SOCIAL SVCS-HHSA	10,681,292	10,277,365	403,927	11,085,219	(69,844)	11,015,375
HEALTH SVCS-HHSA	3,428,058	3,959,384	(531,326)	2,896,732	204,397	3,101,129
SUPERIOR COURT	6,537,822	7,546,438	(1,008,616)	5,529,206	312,664	5,841,870
AIR POLLUTION	317,671	343,795	(26,124)	291,547	89,505	381,052
HOUSING AUTHORIT	8,378	16,924	(8,546)	(168)	28,922	28,754
LAFCO	75,556	35,707	39,849	115,405	6,389	121,794
OTHER EXTERNAL	1,440,584	3,237,838	(1,797,254)	(356,670)	568,210	211,540
Sub Total	\$70,881,745	\$67,005,956	\$2,479,972	\$73,361,717	\$7,317,398	\$80,679,115
Direct Billed	10,446,466					10,446,466
Unallocated	20,960,075					20,960,075
Total	\$102,288,286					\$112,085,656

